

UNITED STATES DISTRICT COURT

DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,)

Plaintiff)

v.)

JUDITH PUTZEL and)

STEPHEN M. PRICE,)

Defendants)

Civil No. 06-cv-203-DBH

ORDER

After due consideration of the objection/response filed by the defendant Judith Putzel, I **AFFIRM** the Report and Recommendation of Magistrate Judge John H. Rich, III dated June 30, 2008.

The government's motion for summary judgment as to the defendant Putzel is **GRANTED**, with the proviso that interest be abated pursuant to 26 U.S.C. § 6404(e)(2) until the date demand for repayment was made; the government's motion for summary judgment as to the defendant Stephen Price is **DENIED**; and the defendant Price's cross-motion for summary judgment is **GRANTED**.

SO ORDERED.

Dated this 22nd day of July, 2008

/s/D. BROCK HORNBY

D. BROCK HORNBY

UNITED STATES DISTRICT JUDGE

Sitting by Designation